



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
HB4374

Introduced 1/4/2006, by Rep. Terry R. Parke

SYNOPSIS AS INTRODUCED:

35 ILCS 5/507L	
35 ILCS 5/509	from Ch. 120, par. 5-509
35 ILCS 5/510	from Ch. 120, par. 5-510

Amends the Illinois Income Tax Act. Exempts the Penny Sevens Breast, Cervical, and Ovarian Cancer Research Fund from the requirement that a tax checkoff be removed from the income tax return form if the contributions to the checkoff fund are less than \$100,000. Makes technical changes concerning the name of the Fund. Effective immediately.

LRB094 16115 BDD 51354 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by
5 changing Sections 507L, 509, and 510 as follows:

6 (35 ILCS 5/507L)

7 Sec. 507L. Penny Severns Breast and Cervical Cancer
8 Research Fund checkoff. Beginning with taxable years ending on
9 December 31, 1999, the Department shall print on its standard
10 individual income tax form a provision indicating that if the
11 taxpayer wishes to contribute to the Penny Severns Breast, ~~and~~
12 Cervical, and Ovarian Cancer Research Fund as authorized by
13 this amendatory Act of the 91st General Assembly, he or she may
14 do so by stating the amount of the contribution (not less than
15 \$1) on the return and that the contribution will reduce the
16 taxpayer's refund or increase the amount of the payment to
17 accompany the return. Failure to remit any amount of increased
18 payment shall reduce the contribution accordingly. This
19 Section shall not apply to an amended return.

20 (Source: P.A. 91-107, eff. 7-13-99.)

21 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

22 Sec. 509. Tax checkoff explanations.

23 (a) All individual income tax return forms shall contain
24 appropriate explanations and spaces to enable the taxpayers to
25 designate contributions to the following funds: the Child Abuse
26 Prevention Fund, the Illinois Wildlife Preservation Fund (as
27 required by the Illinois Non-Game Wildlife Protection Act), the
28 Alzheimer's Disease Research Fund (as required by the
29 Alzheimer's Disease Research Act), the Assistance to the
30 Homeless Fund (as required by this Act), the Penny Severns
31 Breast, ~~and~~ Cervical, and Ovarian Cancer Research Fund, the

1 National World War II Memorial Fund, the Prostate Cancer
2 Research Fund, the Lou Gehrig's Disease (ALS) Research Fund,
3 the Multiple Sclerosis Assistance Fund, the Sarcoidosis
4 Research Fund, the Leukemia Treatment and Education Fund, the
5 World War II Illinois Veterans Memorial Fund, the Korean War
6 Veterans National Museum and Library Fund, the Illinois
7 Military Family Relief Fund, the Blindness Prevention Fund, the
8 Illinois Veterans' Homes Fund, the Epilepsy Treatment and
9 Education Grants-in-Aid Fund, the Diabetes Research Checkoff
10 Fund, the Vince Demuzio Memorial Colon Cancer Fund, the Autism
11 Research Fund, the Asthma and Lung Research Fund, and the
12 Illinois Brain Tumor Research Fund.

13 Each form shall contain a statement that the contributions
14 will reduce the taxpayer's refund or increase the amount of
15 payment to accompany the return. Failure to remit any amount of
16 increased payment shall reduce the contribution accordingly.

17 (b) If, on October 1 of any year, the total contributions
18 to any one of the funds made under this Section do not equal
19 \$100,000 or more, the explanations and spaces for designating
20 contributions to the fund shall be removed from the individual
21 income tax return forms for the following and all subsequent
22 years and all subsequent contributions to the fund shall be
23 refunded to the taxpayer. This subsection (b) does not apply to
24 the Penny Severns Breast, Cervical, and Ovarian Cancer Research
25 Fund.

26 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03;
27 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff.
28 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff.
29 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff.
30 8-16-05; 94-649, eff. 8-22-05; revised 8-29-05.)

31 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

32 Sec. 510. Determination of amounts contributed. The
33 Department shall determine the total amount contributed to each
34 of the following: the Child Abuse Prevention Fund, the Illinois
35 Wildlife Preservation Fund, the Assistance to the Homeless

1 Fund, the Alzheimer's Disease Research Fund, the Penny Severns
2 Breast, ~~and~~ Cervical, and Ovarian Cancer Research Fund, the
3 National World War II Memorial Fund, the Prostate Cancer
4 Research Fund, the Illinois Military Family Relief Fund, the
5 Lou Gehrig's Disease (ALS) Research Fund, the Multiple
6 Sclerosis Assistance Fund, the Sarcoidosis Research Fund, the
7 Leukemia Treatment and Education Fund, the World War II
8 Illinois Veterans Memorial Fund, the Korean War Veterans
9 National Museum and Library Fund, the Illinois Veterans' Homes
10 Fund, the Epilepsy Treatment and Education Grants-in-Aid Fund,
11 the Diabetes Research Checkoff Fund, the Vince Demuzio Memorial
12 Colon Cancer Fund, the Autism Research Fund, the Blindness
13 Prevention Fund, the Asthma and Lung Research Fund, and the
14 Illinois Brain Tumor Research Fund; and shall notify the State
15 Comptroller and the State Treasurer of the amounts to be
16 transferred from the General Revenue Fund to each fund, and
17 upon receipt of such notification the State Treasurer and
18 Comptroller shall transfer the amounts.

19 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03;
20 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff.
21 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff.
22 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff.
23 8-16-05; 94-649, eff. 8-22-05; revised 8-29-05.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.